

**AMENDMENTS TO THE SPECIFICATION:**

1. Amend the paragraph beginning on page 1, line 5, as follows:

This is a division of Application No. 09/713,251, filed November 16, 2000, which is a  
division of 09/609,713, filed June 30, 2000 (now U.S. Patent No. 6,465,823), both of which are  
incorporated in their entirety herein by reference. This application is also based upon and claims  
the benefit of priority from the prior Japanese Patent Applications No. 11-186995, filed June 30,  
1999; and No. 2000-175512, filed June 12, 2000, the entire contents of which are incorporated  
herein by reference.

2. Amend the paragraph beginning on page 2, line 2, as follows:

The structure of a DTMISFET (DTMOSFET) will be described with reference to FIGS.  
26A and 26B. FIG. 26A is a perspective view showing the structure of a conventional  
DTMISFET. FIG. 26B is a cross-sectional view showing a section taken along a line [[A - A']]  
V - V' in Figure 26A. Referring to FIGS. 26A and 26B, reference numeral 3500 denotes an SOI  
substrate; 3501, an Si substrate; 3502, an insulating layer; 3503, an Si-body (well region); 3504,  
an n+-type source and drain; 3505, a gate insulating film; 3506, a gate electrode made of  
polysilicon; and 3507, a p+-type diffusion layer serving as a contact to a metal plug 3508  
connected to the gate electrode.

3. Amend the paragraphs beginning on page 19, line 1, and ending on page 19, line 12, as follows:

FIG. 1B is a cross-sectional view showing a section taken along a line [[A - A']] X - X' in FIG. 1A;

FIGS. 2A to 2L are cross-sectional views (corresponding to the section taken along the line [[A - A']] X - X' in FIG. 1A) showing the steps in manufacturing the DTMISFET according to the first embodiment of the present invention;

FIGS. 3A to 3L are cross-sectional views (corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 1A) showing the steps in manufacturing the DTMISFET according to the first embodiment of the present invention;

4. Amend the paragraphs beginning on page 19, line 16, and ending on page 19, line 27, as follows:

FIG. 4B is a cross-sectional view showing a section taken along a line [[A - A']] X - X' in FIG. 4A;

FIGS. 5A to 5D are cross-sectional views (corresponding to the section taken along the line [[A - A']] X - X' in FIG. 4A) showing the steps in manufacturing the DTMISFET according to the second embodiment of the present invention;

FIGS. 6A to 6D are cross-sectional views (corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 4A) showing the steps in manufacturing the DTMISFET according to the second embodiment of the present invention;

5. Amend the paragraphs beginning on page 20, line 4, and ending on page 20, line 13, as follows:

FIGS. 8A to 8P are cross-sectional views (corresponding to a section taken along a line [[A - A']] X - X' in FIG. 7) showing the steps in manufacturing the DTMISFET according to the third embodiment of the present invention;

FIGS. 9A to 9P are cross-sectional views (corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 7) showing the steps in manufacturing the DTMISFET according to the third embodiment of the present invention;

6. Amend the paragraphs beginning on page 20, line 17, and ending on page 20, line 26, as follows:

FIGS. 11A to 11D are cross-sectional views (corresponding to a section taken along a line [[A - A']] X - X' in FIG. 10) showing the steps in manufacturing the DTMISFET according to the fourth embodiment of the present invention;

FIGS. 12A to 12D are cross-sectional views (corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 10) showing the steps in manufacturing the DTMISFET according to the fourth embodiment of the present invention;

7. Amend the paragraphs beginning on page 21, line 3, and ending on page 22, line 5, as follows:

FIGS. 14A and 14B are cross-sectional views (corresponding to a section taken along a line [[A - A']] X - X' in FIG. 13) showing the steps in manufacturing the DTMISFET according to the fifth embodiment of the present invention;

FIGS. 15A to 15B are cross-sectional views (corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 13) showing the steps in manufacturing the DTMISFET according to the fifth embodiment of the present invention;

FIGS. 16A to 16O are cross-sectional views (corresponding to the section taken along the line [[A - A']] X - X' in FIG. 13) showing the steps in manufacturing the DTMISFET according to the sixth embodiment of the present invention;

FIGS. 17A to 17O are cross-sectional views (corresponding to the section taken along the line [[B - B']] XI - XI' in FIG. 13) showing the steps in manufacturing the DTMISFET according to the sixth embodiment of the present invention;

FIGS. 18A to 18E are cross-sectional views (corresponding to the section taken along the line [[A - A']] X - X' in FIG. 13) showing the steps in manufacturing the DTMISFET according to the seventh embodiment of the present invention;

FIGS. 19A to 19E are cross-sectional views (corresponding to the section taken along the line [[B - B']] XI - XI' in FIG. 13) showing the steps in manufacturing the DTMISFET according to the seventh embodiment of the present invention;

8. Amend the paragraphs beginning on page 22, line 9, and ending on page 22, line 20, as follows:

FIG. 20B is a cross-sectional view showing a section taken along a line [[A - A']] X - X' in FIG. 20A; [[and]]

FIGS. 21A to 21J are cross-sectional views (corresponding to the section taken along the line [[B - B']] X - X' in FIG. 20A) showing the steps in manufacturing the DTMISFET according to the eighth embodiment of the present invention;

FIGS. 22A to 22J are cross-sectional views (corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 20A) showing the steps in manufacturing the DTMISFET according to the eighth embodiment of the present invention;

9. Amend the paragraphs beginning on page 22, line 24, and ending on page 23, line 8, as follows:

FIG. 23B is a cross-sectional view showing a section taken along a line [[A - A']] X - X' in FIG. 23A;

FIGS. 24A to 24K are cross-sectional views (corresponding to the section taken along the line [[A - A']] X - X' in FIG. 23A) showing the steps in manufacturing the DTMISFET according to the ninth embodiment of the present invention;

FIGS. 25A to 25K are cross-sectional views (corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 23A) showing the steps in manufacturing the DTMISFET according to the ninth embodiment of the present invention;

10. Amend the paragraph beginning on page 23, line 11, as follows:

FIG. 26B is a cross-sectional view showing a section taken along a line [[A - A']] V - V' in FIG. 26A; and.

11. Amend the paragraph beginning on page 23, line 21, as follows:

FIG. 1A is a perspective view showing the structure of a DTMISFET according to the first embodiment of the present invention. FIG. 1B is a cross-sectional view showing a section taken along a line [[A - A']] X - X' in FIG. 1A.

12. Amend the paragraph beginning on page 25, line 6, as follows:

A method of manufacturing the device of this embodiment will be described next. FIGS. 2A to 2L and 3A to 3L are cross-sectional views showing the steps in manufacturing the DTMISFET shown in FIGS. 1A and 1B. FIGS. 2A to 2L are cross-sectional views corresponding to the section taken along the line [[A - A']] X - X' in FIG. 1A. FIGS. 3A to 3L are cross-sectional views corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 1A.

13. Amend the paragraph beginning on page 31, line 5, as follows:

In this embodiment, a DTMISFET using a normal bulk Si semiconductor substrate will be described. FIG. 4A is a perspective view showing the structure of a DTMISFET according to the second embodiment of the present invention. FIG. 4B is a cross-sectional view showing a section taken along a line [[A - A']] X - X' in FIG. 4A.

14. Amend the paragraph beginning on page 32, line 21, as follows:

A process of manufacturing this device will be described next with reference to FIGS. 5A to 5D and 6A to 6D. FIGS. 5A to 5D are cross sectional views corresponding to the section taken along the line [[A - A']] X - X' in FIG. 4A. FIGS. 6A to 6D are cross-sectional views corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 4A.

15. Amend the paragraph beginning on page 38, line 14, as follows:

A method of manufacturing this device will be described with reference to FIGS. 8A to 8P and 9A to 9P. FIGS. 8A to 8P are cross-sectional views corresponding to a section taken along a line [[A - A']] X - X' in FIG. 7. FIGS. 9A to 9P are cross-sectional views corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 7.

16. Amend the paragraph beginning on page 44, line 1, as follows:

A method of manufacturing this device will be described next. FIGS. 11A to 11D and 12A to 12D are cross-sectional view showing the steps in manufacturing the DTMISFET according to the fourth embodiment of the present invention. FIGS. 11A to 11D are cross sectional views corresponding to a section taken along a line [[A - A']] X - X' in FIG. 10. FIGS. 12A to 12D are cross-sectional views corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 10.

17. Amend the paragraph beginning on page 45, line 23, and ending on page 46, line 2, as follows:

A method of manufacturing this device will be described with reference to FIGS. 14A and 14B and 15A and 15B. FIGS. 14A and 14B are cross-sectional views corresponding to a section taken along a line [[A - A']] X - X' in FIG. 13. FIGS. 15A and 15B are cross-sectional views corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 13.

18. Amend the paragraph beginning on page 46, line 25, and ending on page 47, line 2, as follows:

FIGS. 16A to 16O are cross-sectional views corresponding to a section taken along a line [[A - A']] X - X' in FIG. 13. FIGS. 17A to 17O are cross-sectional views corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 13.

19. Amend the paragraph beginning on page 50, line 17, as follows:

FIGS. 18A to 18E are cross-sectional views corresponding to a section taken along a line [[A - A']] X - X' in FIG. 13. FIGS. 19A to 19E are cross-sectional views corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 13.

20. Amend the paragraph beginning on page 52, line 5, as follows:

FIG. 20A is a perspective view showing the structure of a DTMISFET according to the eighth embodiment of the present invention. FIG. 20B is a cross-sectional view showing a section taken along a line [[A - A']] X - X' in FIG. 20A. In this device, a metal gate N-channel MOSFET is formed on the basis of mesa-type element isolation.

21. Amend the paragraph beginning on page 54, line 18, as follows:

A method of manufacturing this device will be described with reference to the accompanying drawing. FIGS. 21A to 21J and 22A to 22J are cross-sectional views showing the steps in manufacturing the DTMISFET shown in FIGS. 20A and 20B. FIGS. 21A to 21J are cross-sectional views corresponding to the section taken along the line [[A - A']] X - X' in FIG. 20A. FIGS. 22A to 22J are cross-sectional views corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 20A.

22. Amend the paragraph beginning on page 59, line 14, as follows:

FIG. 23A is a perspective view showing the structure of a DTMISFET according to the ninth embodiment of the present invention. FIG. 23B is a cross-sectional view showing a section taken along a line [[A - A']] X - X' in FIG. 23A. In this device, a metal gate N-channel MOSFET is formed on the basis of mesa-type element isolation.

23. Amend the paragraph beginning on page 61, line 5, as follows:

A method of manufacturing this device will be described with reference to the accompanying drawing. FIGS. 24A to 24K and 25A to 25K are cross-sectional views showing the steps in manufacturing the DTMISFET shown in FIGS. 23A and 23B. FIGS. 24A to 24K are cross sectional views corresponding to the section taken along the line [[A - A']] X - X' in FIG. 23A. FIGS. 25A to 25K are cross-sectional views corresponding to a section taken along a line [[B - B']] XI - XI' in FIG. 23A.